



OFFICE OF THE NATIONAL COMMANDER
NATIONAL HEADQUARTERS
CIVIL AIR PATROL
MAXWELL AIR FORCE BASE, ALABAMA 36112-6332

21 September 2006

MEMORANDUM FOR ALL CAP REGION AND WING COMMANDERS

FROM: CAP/CC

SUBJECT: Wing Banker Solution

1. Civil Air Patrol, Inc. has never received an "Unqualified" annual audit from its external audit firm. A "Qualified" audit report shows weaknesses exist and our Corporation was noted for funds at the unit level that are not audited. The Board of Governors recommended that Civil Air Patrol obtain an unqualified audit opinion as soon as possible. The most cost effective way to obtain an unqualified opinion is to audit the unit funds at the wing level.
2. The Wing Banker Solution (WBS) accomplishes this task by accounting for the funds and activity of all wing units at the wing level. The WBS was endorsed by the NEC in May, 2006 and subsequently by the Board of Governors in June. Wings will be phased in over a three-year period starting in FY07. Region Commanders will determine which Wings will be included in the first phase of this transition. This process will provide greater accountability and reporting of CAP appropriated and corporate funds.
3. This policy guidance will be included in the rewrite of our financial regulations in the upcoming months.

A handwritten signature in black ink, reading "Antonio J. Pineda", is positioned above the printed name.

ANTONIO J. PINEDA
Major General, CAP
Commander